

1989 EXCISE TAX INCREASE(WEIGHTED)

	<u>TAX</u>	<u># OF</u>	<u>% OF</u>	<u>WIGHTED</u>
<u>STATE</u>	<u>INCREASE</u>	<u>MONTHS</u>	<u>U.S.</u>	<u>TAX</u>
IOWA*	0.08	10	1.10%	0.0007
RHODE ISLAND*	0.02	6	0.60%	0.0001
HAWAII	0.02	12	0.40%	0.0001
ALASKA	0.13	4.8	0.20%	0.0001
CALIFORNIA	0.25	12.91	9.50%	0.0238
CONNECTICUT	0.14	94.6	1.10%	0.0012
ILLINOIS	0.10	61.6	4.70%	0.0024
MAINE	0.03	3	0.50%	0.0000
MONTANA	0.02	3	0.30%	0.0000
NEVADA	0.15	6.34	0.80%	0.0006
NEW HAMPSHIRE	0.04	6	0.40%	0.0001
NEW YORK	0.12	82.5	7.10%	0.0057
NORTH DAKOTA	0.03	6	0.20%	0.0000
OREGON	0.01	2	1.30%	0.0000
RHODE ISLAND	0.10	62.5	0.60%	0.0003
WASHINGTON	0.03	7	1.50%	0.0003
WYOMING	0.04	6	0.10%	0.0000
WEIGHTED SUM			29.80%	0.0353

*ADJUSTED FOR EXCISE TAX CHANGES THAT OCCURRED DURING THE PRIOR YEAR

* Calif ctn price excludes 25¢/pk tax increase

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